

Form F-66 (IA-2) (6-11-2014)					
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div> <div>CITY OF <u>MARSHALLTOWN</u>, IOWA</div> <div>DUE: December 1, 2014</div>		<div>16206400800000</div> <div>Finance Director</div> <div>24 N Center St</div> <div>Marshalltown, IA 50158</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		10,036,173		10,036,173	10,535,094
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		10,036,173		10,036,173	10,535,094
Delinquent property taxes		3,863		3,863	0
TIF revenues		1,478,314		1,478,314	1,474,281
Other city taxes		4,603,393	0	4,603,393	4,622,894
Licenses and permits		385,428	7,915	393,343	198,500
Use of money and property		159,804	95,396	255,200	244,794
Intergovernmental		6,574,260	641,427	7,215,687	7,612,824
Charges for fees and service		844,972	9,946,672	10,791,644	10,459,115
Special assessments		11,688	880	12,568	26,173
Miscellaneous		669,442	246,171	915,613	905,102
Other financing sources		9,868,354	5,669,952	15,538,306	26,969,401
Total revenues and other sources		34,635,691	16,608,413	51,244,104	63,048,178
Expenditures and Other Financing Uses					
Public safety		9,614,766	0	9,614,766	10,070,176
Public works		3,267,874	0	3,267,874	4,103,560
Health and social services		1,384,854	0	1,384,854	1,846,791
Culture and recreation		2,749,975	0	2,749,975	2,892,691
Community and economic development		2,828,612	0	2,828,612	3,045,585
General government		1,250,273	0	1,250,273	1,427,309
Debt service		3,273,497	0	3,273,497	3,274,247
Capital projects		5,107,167	0	5,107,167	7,185,854
Total governmental activities expenditures		29,477,018	0	29,477,018	33,846,213
Business type activities		0	12,373,976	12,373,976	16,743,652
Total ALL expenditures		29,477,018	12,373,976	41,850,994	50,589,865
Other financing uses, including transfers out		10,034,306	0	10,034,306	18,451,600
Total ALL expenditures/And other financing uses		39,511,324	12,373,976	51,885,300	69,041,465
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-4,875,633	4,234,437	-641,196	-5,993,287
Beginning fund balance July 1, 2013		15,218,503	12,008,090	27,226,593	27,400,708
Ending fund balance June 30, 2014		10,342,870	16,242,527	26,585,397	21,407,421
Note - These balances do not include \$ 2,998,752 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 189,934 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2014		Amount - Omit cents	Indebtedness at June 30, 2014		Amount - Omit cents
General obligation debt		\$ 21,853,445	Other long-term debt		\$ 81,304
Revenue debt		\$ 12,727,000	Short-term debt		\$ 4,216,592
TIF Revenue debt		\$ 4,281,555			
			General obligation debt limit		\$ 66,512,268
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Signature of Mayor or other City official (Name and Title)			Date signed		
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF MARSHALLTOWN			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	6,048,816	1,409,901		2,106,333	471,123	0	10,036,173			10,036,173	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	6,048,816	1,409,901		2,106,333	471,123	0	10,036,173		T01	10,036,173	4
5	Delinquent property taxes	2,311	540		832	180	0	3,863		T01	3,863	5
6	Total property tax	6,051,127	1,410,441		2,107,165	471,303	0	10,040,036			10,040,036	6
7	TIF revenues			1,478,314				1,478,314		T01	1,478,314	7
	Other city taxes											
8	Utility tax replacement excise taxes	527,155	123,271	0	173,122	41,149	0	864,697		T15	864,697	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	219,584	0	0	0	0	0	219,584	0	T15	219,584	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	7,992	1,864	0	2,631	624	0	13,111	0	T19	13,111	12
13	Hotel/motel tax	411,115	0	0	0	0	0	411,115	0	T19	411,115	13
14	Other local option taxes	0	3,094,886	0	0	0	0	3,094,886	0	T09	3,094,886	14
15	TOTAL OTHER CITY TAXES	1,165,846	3,220,021	0	175,753	41,773	0	4,603,393	0		4,603,393	15
16	Section B - LICENSES AND PERMITS	385,428	0	0	0	0	0	385,428	7,915	T29	393,343	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	47,986	19,293	1,591	3,643	11,628	0	84,141	43,623	U20	127,764	18
19	Rents and royalties	72,983	2,680	0	0	0	0	75,663	51,773	U40	127,436	19
20	Other miscellaneous use of money and property	0		0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	120,969	21,973	1,591	3,643	11,628	0	159,804	95,396		255,200	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	50,367	2,650,312	0	0	66,542	0	2,767,221	641,427	B89	3,408,648	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	50,367	2,650,312	0	0	66,542	0	2,767,221	641,427		3,408,648	33
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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF MARSHALLTOWN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		2,751,170					2,751,170		C46	2,751,170	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	17,194	0	0	0	0	0	17,194	0	C89	17,194	49
50	Iowa Department of Transportation	17,853	0	0	0	0	0	17,853	0	C89	17,853	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants		0	0	0	0	0	0	0	C89	0	53
54	State Credits	280,957	63,601	6,943	90,978	21,296	0	463,775	0	C89	463,775	54
55	Police & Fire	114,837		0	0	0	0	114,837	0		114,837	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	430,841	2,814,771	6,943	90,978	21,296	0	3,364,829	0		3,364,829	60
61												61
62	Local grants and reimbursements											62
63	County contributions	0	0	0	0	0	0	0	0		0	63
64	Library service	35,990	0	0	0	0	0	35,990	0	D89	35,990	64
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67	E911	334,805	0	0	0	0	0	334,805	0	D89	334,805	67
68	Police	0	71,415	0	0	0	0	71,415	0		71,415	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	370,795	71,415	0	0	0	0	442,210	0		442,210	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	852,003	5,536,498	6,943	90,978	87,838	0	6,574,260	641,427		7,215,687	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	3,399,996	A91	3,399,996	73
74	Sewer	0	0	0	0	0	0	0	6,326,809	A8Ø	6,326,809	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	3,300	0	0	0	0	0	3,300	0	A6Ø	3,300	77
78	Airport	5,893	0	0	0	0	0	5,893	0	AØ1	5,893	78
79	Landfill/garbage	150,531	0	0	0	0	0	150,531	61,886	A81	212,417	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF MARSHALLTOWN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	119,215	A94	119,215	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	24,865	0	0	0	0	0	24,865	0	A89	24,865	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	74,124	0	0	0	0	0	74,124	0	A89	74,124	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	55,544	572	0	0	0	0	56,116	0	A50	56,116	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	12,529	0	0	0	0	0	12,529	0	A89	12,529	99
100	Park, recreation, and cultural charges	280,934	67,173	0	0	0	0	348,107	38,766	A61	386,873	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - Specify	0	0	0	0	0	0	0	0		0	102
103	Health & social services / public works fees / general govt	169,507	0	0	0	0	0	169,507	0		169,507	103
104	TOTAL CHARGES FOR SERVICE	777,227	67,745	0	0	0	0	844,972	9,946,672		10,791,644	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	11,688	0	11,688	880	U01	12,568	106
107	Section G - MISCELLANEOUS											107
108	Contributions	13,038	73,442	0	0	8,374	0	94,854	0	U99	94,854	108
109	Deposits and sales/fuel tax refunds		0	0	0	0	0	0	0	U99	0	109
110	Sale of property and merchandise		7,532	0	0	0	0	7,532	0	U11	7,532	110
111	Fines	189,763	0	0	0	13	0	189,776	0	U30	189,776	111
112	Internal service charges		0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - Specify		0	0	0	0	0	0	0		0	113
114	Refunds, reimbursements & miscellaneous	82,046	61,294	0	0	233,940	0	377,280	246,171		623,451	114
115		0	0	0	0	0	0	0	0		0	115
116		0	0	0	0	0	0	0	0		0	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	284,847	142,268	0	0	242,327	0	669,442	246,171		915,613	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF MARSHALLTOWN					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	9,637,447	10,398,946	1,486,848	2,377,539	866,557	0	24,767,337	10,938,461		35,705,798	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	4,000	0	0	0	0	0	4,000	0	NR	4,000	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	0	0	0	0	0	0	0	5,500,000	NR	5,500,000	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	<i>Regular transfers in and interfund loans</i>	4,757,883	2,488,744		29,621	1,607,825	0	8,884,073	169,952		9,054,025	127
128	<i>Internal TIF loans and transfers in</i>	95,000	0	0	885,281	0	0	980,281	0		980,281	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	4,856,883	2,488,744	0	914,902	1,607,825	0	9,868,354	5,669,952		15,538,306	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	14,494,330	12,887,690	1,486,848	3,292,441	2,474,382	0	34,635,691	16,608,413		51,244,104	132
133												133
134	Beginning fund balance July 1, 2013	4,351,732	5,238,534	796,862	-13,554	4,844,929	0	15,218,503	12,008,090		27,226,593	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	18,846,062	18,126,224	2,283,710	3,278,887	7,319,311	0	49,854,194	28,616,503		78,470,697	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF MARSHALLTOWN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	5,079,256	461,104	0	0	0	0	5,540,360		E62	5,540,360	2
3	Purchase of land and equipment	149,919	220,584	0	0	0	0	370,503		G62	370,503	3
4	Construction		0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	27,594	0	0	0	0	0	27,594		E89	27,594	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	279	148,970	0	0	0	0	149,249		E59	149,249	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	2,749,077	3,066	0	0	0	0	2,752,143		E24	2,752,143	13
14	Purchase of land and equipment	731,472	0	0	0	0	0	731,472		G24	731,472	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	43,445	0	0	0	0	0	43,445		E32	43,445	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	8,781,042	833,724	0	0	0	0	9,614,766			9,614,766	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF MARSHALLTOWN					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	808,744	953,955	0	0	0	0	1,762,699		E44	1,762,699	42
43	Purchase of land and equipment		134,988	0	0	0	0	134,988		G44	134,988	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	41,866	0	0	0	0	0	41,866		E60	41,866	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	23,032	236,963	0	0	0	0	259,995		E44	259,995	48
49	Traffic control safety — Current operation	132,357	58,815	0	0	0	0	191,172		E44	191,172	49
50	Purchase of land and equipment	0	1,990	0	0	0	0	1,990		G44	1,990	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	73,566	181,974	0	0	0	0	255,540		E44	255,540	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	358,697	36,439	0	0	0	0	395,136		E44	395,136	54
55	Purchase of land and equipment	0	22,507	0	0	0	0	22,507		G44	22,507	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	15,782	0	0	0	0	0	15,782		E81	15,782	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	73,076	0	0	0	0	0	73,076		E01	73,076	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	113,123	0	0	0	0	0	113,123		E81	113,123	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	1,640,243	1,627,631	0	0	0	0	3,267,874			3,267,874	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF MARSHALLTOWN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	407,998	919,136	0	0	0	0	1,327,134		E32	1,327,134	88
89	Purchase of land and equipment	0	14,891	0	0	0	0	14,891		G32	14,891	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	20	0	0	0	0	0	20		E32	20	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	39,578	3,231	0	0	0	0	42,809		E79	42,809	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	447,596	937,258	0	0	0	0	1,384,854			1,384,854	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF MARSHALLTOWN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	807,208	9,463	0	0	0	0	816,671		E52	816,671	122
123	Purchase of land and equipment	128,356	20,618	0	0	0	0	148,974		G52	148,974	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	7,803	0	0	0	0	0	7,803		E61	7,803	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	644,169	98,683	0	0	0	0	742,852		E61	742,852	127
128	Purchase of land and equipment	60,688	1,849	0	0	0	0	62,537		G61	62,537	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	461,269	0	0	0	0	0	461,269		E61	461,269	130
131	Purchase of land and equipment	4,400	0	0	0	0	0	4,400		G61	4,400	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	0	0	0	0	0	0	0		E03	0	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	129,788	0	0	0	0	0	129,788		E61	129,788	135
136	Other culture and recreation	372,173	3,038	0	0	0	0	375,211		E61	375,211	136
137	Purchase of land and equipment	470	0	0	0	0	0	470		G61	470	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	2,616,324	133,651	0	0	0	0	2,749,975			2,749,975	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	19,820	0	0	0	0	0	19,820		E89	19,820	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	53,962	664,415		0	0	0	718,377		E89	718,377	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	1,994,209	0	0	0	0	1,994,209		E50	1,994,209	145
146	Purchase of land and equipment	0	1,746	0	0	0	0	1,746		G50	1,746	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	94,460	0	0	0	0	0	94,460		E29	94,460	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	168,242	2,660,370	0	0	0	0	2,828,612			2,828,612	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF MARSHALLTOWN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	189,826	0		0	0	0	189,826		E29	189,826	160
161	Purchase of land and equipment	0	0		0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	587,447	0		0	0	0	587,447		E23	587,447	162
163	Purchase of land and equipment		0		0	0	0	0		G23	0	163
164	Elections — Current operation	7,776	0		0	0	0	7,776		E89	7,776	164
165	Purchase of land and equipment	0	0		0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	93,617	0		0	0	0	93,617		E25	93,617	166
167	Purchase of land and equipment	0	0		0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	81,388	0		0	0	0	81,388		E31	81,388	168
169	Purchase of land and equipment	0	0		0	0	0	0		G31	0	169
170	Construction	0	0		0	0	0	0		F31	0	170
171	Tort liability — Current operation	0	0		0	0	0	0		E89	0	171
172	Other general government — Current operation	250,345	575		0	0	0	250,920		E89	250,920	172
173	Purchase of land and equipment	39,299	0		0	0	0	39,299		G89	39,299	173
174		0	0		0	0	0	0			0	174
175		0	0		0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	1,249,698	575	0	0	0	0	1,250,273			1,250,273	176
177	Section G — DEBT SERVICE	13,840	0		3,259,657	0	0	3,273,497			3,273,497	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	13,840	0	0	3,259,657	0	0	3,273,497			3,273,497	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Street and sewer	0	438,803	0	0	4,218,369	0	4,657,172			4,657,172	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	Subtotal Regular Capital Projects	0	438,803	0	0	4,218,369	0	4,657,172			4,657,172	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	Streets	0	0	0	0	320,067	0	320,067			320,067	189
190	Parking	0	0	0	0	129,928	0	129,928			129,928	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	449,995	0	449,995			449,995	192
193	TOTAL CAPITAL PROJECTS	0	438,803	0	0	4,668,364	0	5,107,167			5,107,167	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	14,916,985	6,632,012	0	3,259,657	4,668,364	0	29,477,018			29,477,018	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF MARSHALLTOWN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								2,688,646	E91	2,688,646	198
199	Purchase of land and equipment								401,247	G91	401,247	199
200	Construction								0	F91	0	200
201	Sewer and sewage disposal — Current operation								4,101,780	E80	4,101,780	201
202	Purchase of land and equipment								76,602	G80	76,602	202
203	Construction								0	F80	0	203
204	Electric — Current operation								0	E92	0	204
205	Purchase of land and equipment								0	G92	0	205
206	Construction								0	F92	0	206
207	Gas Utility — Current operation								0	E93	0	207
208	Purchase of land and equipment								0	G93	0	208
209	Construction								0	F93	0	209
210	Parking — Current operation								0	E60	0	210
211	Purchase of land and equipment								0	G60	0	211
212	Construction								0	F60	0	212
213	Airport — Current operation								0	E01	0	213
214	Purchase of land and equipment								0	G01	0	214
215	Construction								0	F01	0	215
216	Landfill/Garbage — Current operation								41,580	E81	41,580	216
217	Purchase of land and equipment								0	G81	0	217
218	Construction								0	F81	0	218
219	Hospital — Current operation								0	E36	0	219
220	Purchase of land and equipment								0	G36	0	220
221	Construction								0	F36	0	221
222	Transit — Current operation								670,607	E94	670,607	222
223	Purchase of land and equipment								363,918	G94	363,918	223
224	Construction								0	F94	0	224
225	Cable TV, telephone, Internet — Current operation								0	E03	0	225
226	Purchase of land and equipment								0	G03	0	226
227	Housing authority — Current operation								0	E50	0	227
228	Purchase of land and equipment								0	G50	0	228
229	Construction								0	F50	0	229
230	Storm water — Current operation								476,775	E80	476,775	230
231	Purchase of land and equipment								61,464	G80	61,464	231
232	Construction								0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF MARSHALLTOWN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								38,885	E89	38,885	238
239	Purchase of land and equipment								5,331	G89	5,331	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								1,273,708		1,273,708	242
243	Enterprise Capital Projects								2,173,433		2,173,433	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								12,373,976		12,373,976	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	14,916,985	6,632,012	0	3,259,657	4,668,364	0	29,477,018	12,373,976		41,850,994	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	194,255	6,681,176		0	2,178,594	0	9,054,025	0		9,054,025	255
256	Internal TIF loans/repayments and transfers out	0	0	980,281	0	0	0	980,281	0		980,281	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	194,255	6,681,176	980,281	0	2,178,594	0	10,034,306	0		10,034,306	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	15,111,240	13,313,188	980,281	3,259,657	6,846,958	0	39,511,324	12,373,976		51,885,300	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	588,928	6,216,102		19,231	472,352	0	7,296,613			7,296,613	264
265	Committed	250,000	0	0	0	0	0	250,000			250,000	265
266	Assigned	0	0	0	0	0	0	0			0	266
267	Unassigned	2,895,894	0	-99,637	0	0	0	2,796,257			2,796,257	267
268	Total Governmental	3,734,822	6,216,102	-99,637	19,231	472,352	0	10,342,870			10,342,870	268
269	Proprietary								16,242,527		16,242,527	269
270	Total ending fund balance June 30, 2014	3,734,822	4,813,036	1,303,429	19,230	472,353	0	10,342,870	16,242,527		26,585,397	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	18,846,062	18,126,224	2,283,710	3,278,887	7,319,311	0	49,854,194	28,616,503		78,470,697	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF MARSHALLTOWN

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 17,356		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 10,888,815

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014						Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)			
1. Water utility	19U \$ 225,000	29U \$ 0	39U \$ 225,000	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	I91 \$ 7,214	
2. Sewer utility	19U 13,267,000	29U 5,500,000	39U 5,950,000	49U 5,095,000	49U 0	49U 12,727,000	49U 0	49U 0	I89 321,926	
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I92 0	
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I93 0	
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I94 0	
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	44T 0	I89 0	
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	44T 0	I89 0	
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89 0	
9. Other-Specify	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89 0	
10. General obligation bonds	19U 26,690,000	29U 0	39U 5,650,000	49U 16,758,445	49U 4,281,555	49U 0	49U 0	49U 0	I89 596,908	
11. Equipment loan note	19U 27,683	29U 0	39U 13,841	49U 0	49U 0	49U 0	49U 13,841	49U 0	I89 0	
12. Note Payable	19U 0	29U 67,463	39U 0	49U 0	49U 0	49U 0	49U 67,463	49U 0	I89 0	
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89 0	
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89 0	
Total long-term debt	40,209,683	5,567,463	11,838,841	21,853,445	4,281,555	12,727,000	81,304	926,048		

B. Short-term debt

Outstanding as of JULY 1, 2013	61V \$	3,618,841
Outstanding as of JUNE 30, 2014	64V \$	4,216,592

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents
\$ 1,330,245,361	x .05 = \$ 66,512,268

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01	W31	W61			
	\$ 19,231	\$ -28,490	0	29,783,342	29,774,083	
	REMARKS					

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